IN THE UNITED STATES DISTRICT COURT FOR THE EASTERN DISTRICT OF NORTH CAROLINA WESTERN DIVISION No. 5:12-CV-820-BO

UNITED STATES OF AMERICA)	
v.)	ENTRY OF DEFAULT
GETTYS COHEN, JR., et al.,)	
Defendants.)	

On December 28, 2013, the United States of America ("plaintiff") initiated this action against Gettys Cohen, Jr., Shirley O. Cohen, and the North Carolina Department of Revenue [D.E. 1]. Plaintiff alleges that Gettys Cohen, Jr. was served with summons and the complaint on January 2, 2013 [D.E. 8]. On January 31, 2013, plaintiff moved for entry of default against Gettys Cohen, Jr. for failure to plead or otherwise appear [D.E. 11].

Rule 55(a) of the Federal Rules of Civil Procedure provides for entry of default against a party who "has failed to plead or otherwise defend." To date, Gettys Cohen, Jr. has failed to answer or otherwise respond to plaintiff's complaint. Accordingly, plaintiff's motion is granted [D.E. 11] and default is entered against defendant Gettys Cohen, Jr. under Fed. R. Civ. P. 55(a).

SO ORDERED. This 12th day of March 2013.

Julie A. Richards, Clerk of Court